

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:**ARMSTRONG FLOORING, INC. et al.¹****Debtors.****Chapter 7****Case No. 22-10426 (MFW)****Hearing Date: May 28, 2025 at 2:00 p.m. ET****Objection Deadline: May 21, 2025 at 4:00 p.m. ET**

**FIRST INTERIM APPLICATION FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES OF GIULIANO MILLER AND COMPANY LLC, AS
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE
FOR THE PERIOD FROM APRIL 17, 2023 THROUGH APRIL 30, 2025**

Name of Applicant:	Giuliano Miller and Company LLC
Authorized to Provide Professional Services to:	Alfred T. Giuliano, Chapter 7 Trustee
Date of Retention:	Effective as of April 17, 2023, by order signed on or about May 23, 2023
Period for which Compensation and Reimbursement is Sought:	April 17, 2023 through April 30, 2025 ²
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$120,741.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$ 3,759.76

This is an: **X** interim final application.

PRIOR APPLICATIONS FILED: None.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Armstrong Flooring, Inc. (3305); AFI Licensing LLC (3265); Armstrong Flooring Latin America, Inc. (2943); and Armstrong Flooring Canada Ltd. (N/A). The address of the Debtors' corporate headquarters is P.O. Box 10068, 1770 Hampstead Road, Lancaster, PA 17605.

² The applicant reserves the right to include any time expended in the time period indicated above in future application(s) if it is not included herein.

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-1
COMPENSATION BY PROJECT CATEGORY FOR THE PERIOD
FROM APRIL 17, 2023 THROUGH APRIL 30, 2025**

PROJECT CATEGORY	TOTAL HOURS	FEES (\$)
1. 951-Case Background/Administration- Prepare motion to employ, review case documents, and review case status.	8.2	4,657.00
2. 952-Insurance & Bank Account Analysis - Review bank statement activity, review for insurance premium refunds, and assist with insurance audits.	18.3	10,942.50
3. 954-Employee Related Issues & W-2s– Issue W-2s, reply to employee related notices, and assist in benefit matters.	4.8	2,575.00
4. 955-FeeApplications – Prepare firm’s fee applications	8.3	5,376.50
5. 956-Litigation Support- Assist in litigation matters including discovery and attending mediations.	31.2	18,542.50
6. 957-Preferences and Fraudulent Transfers Analysis – Prepare analyses for preferences and fraudulent transfers.	28.2	12,183.00
7. 958-Accounting – Perform general accounting and financial analysis of Debtors’ assets and liabilities.	16.9	9,824.50
8. 961-Records-Inventory & Access – Obtain access into databases, download information, and inventory/store records.	43.2	24,288.50
9. 962-Tax Preparation and Services – Review and respond to various tax notices (including income, payroll, sales and use), prepare and file returns, provide tax advisory services.	38.9	22,490.00
10. 966-Asset Recovery & Analysis - Identify potential assets through forensic accounting research of records.	11.1	5,988.00
11. 973-Pension Plans- Assess and work on plan filings, distribution process and termination of Plan.	7.3	3,874.00
Total:	216.4	\$120,741.50

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-1
COMPENSATION BY PROFESSIONAL
FROM APRIL 17, 2023 THROUGH APRIL 30, 2025**

Name of Professional	Position of Applicant/ Certifications	BS/BA Degree	Total Hours Billed	Hourly Rate (\$)	Amount (\$)
Alfred T. Giuliano	Member CPA, CIRA, CFE, CDBV	1978	1.1	775	852.50
			2.4	825	1,980.00
Donna M. Miller	Manager CPA, MBA	1980	8.8	600	5,280.00
			1.6	650	1,040.00
			3.2	695	2,224.00
Robert L. Edwards	Manager CIRA	1980	101.9	600	61,140.00
			12.7	650	8,255.00
			0.6	695	417.00
Michael G. Infanti	Senior Staff CPA, CIRA, CFE, CDBV	2003	26.1	550	14,355.00
			1.5	595	892.50
			0.9	640	576.00
Dana M. Roach	Senior Staff	2000	4.6	500	2,300.00
			4.5	550	2,475.00
			0.6	590	354.00
Bradley T. Giuliano	Staff MBA, CIRA	2011	4.9	425	2,082.50
			10.2	475	4,845.00
			1.1	500	550.00
Marc S. Giuliano	IT Staff	1984	4.4	335	1,474.00
			18.3	375	6,862.50
			1.1	440	484.00
Brian A. Giuliano	Staff	2021	3.4	395	1,343.00
			1.7	425	722.50
Sonia Shah	Paraprofessional	1995	0.2	285	57.00
			0.6	300	180.00
Totals:	-	-	216.4	-	\$120,741.50

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-1
EXPENSE SUMMARY FOR THE PERIOD
FROM APRIL 17, 2023 THROUGH APRIL 30, 2025**

EXPENSE CATEGORY:	SERVICES PROVIDER:	TOTAL EXPENSES:
Computer Assisted Legal Research		0.00
PACER		0.00
Tax Authorizations	Business State Tax Authorization	0.00
Photocopies – Color @ \$1.00 per page		0.00
Postage/Certified Mail		8.77
In-House Reproduction (\$.10 per page)	2,098 copies	209.80
Telephone		0.00
Outside Services	Federal Express	47.20
	Data Storage Fees	3,493.99
Parking		
	Total:	\$3,759.76

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Debtors.

Chapter 7

Case No. 22-10426 (MFW)

Hearing Date: May 28, 2025 at 2:00 p.m. ET

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**FIRST INTERIM APPLICATION FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES OF GIULIANO MILLER AND COMPANY LLC, AS
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE
FOR THE PERIOD FROM APRIL 17, 2023 THROUGH APRIL 30, 2025**

Pursuant to sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively, the “Bankruptcy Rules”), Giuliano Miller & Company LLC (“GMCO” or the “Firm”), Accountants and Financial Advisors for the Chapter 7 Trustee, hereby submits its *First Interim Application for Compensation and for Reimbursement of Expenses for the Period from April 17, 2023 Through April 30, 2025*.² (the “Application”).

By this Application GMCO seeks an interim allowance of compensation in the amount of \$120,741.50 and actual and necessary expenses in the amount of \$3,759.76 for a total allowance of \$124,501.26 and payment of the unpaid amount of such fees and expenses, for the

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period April 17, 2023 Through April 30, 2025 (the “Interim Period”). In support of this Application, GMCO respectfully represents as follows:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

Background

2. On May 8, 2022 (the “Petition Date”), the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, thereby commencing the Debtors’ cases (the “Cases”).

3. On April 17, 2023, the Court entered an order converting the Cases to cases under Chapter 7 of the Bankruptcy Code [Docket No. 1352]. On the same date, Alfred T. Giuliano was appointed as the chapter 7 trustee [Docket No. 1355].

4. On April 28, 2023, the Trustee filed an Application with this Court for the authority to employ and retain Giuliano, Miller & Company, LLC (“GMCO”), as accountants and financial advisors to the Chapter 7 Trustee, effective as of April 17, 2023 [Docket No. 1378]. The order approving the Trustee’s motion to employ and retain GMCO as accountants and financial advisors was entered by this Court on May 23, 2023, effective as of April 17, 2023 (the “Retention Order”). [Docket No. 1410].

GMCO's Application For Compensation and For Reimbursement Of Expenses

Fee Statements

5. The invoice for the Interim Period is attached hereto as Exhibit "A".

These statements contain daily time logs describing the time spent by each professional and paraprofessional during the Interim Period. To the best of GMCO's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, and the Bankruptcy Rules.

Unless time was spent in one-time frame on a variety of different matters for a particular billing code, separate time entries are set forth in the time reports. GMCO's charges for its professional services based upon the time, nature, extent and value of such services and the cost of comparable services other than in a case under the Bankruptcy Code. GMCO has reduced its charges related to any non-working "travel time", if incurred, to fifty percent (50%) of GMCO's standard hourly rate (*none incurred*).

Actual and Necessary Expenses

6. A summary of actual and necessary expenses incurred by GMCO for the Interim Period is attached hereto as part of Exhibit "A". GMCO customarily charges \$0.10 per page for photocopying expenses related to cases, such as these, arising in Delaware.

7. GMCO believes the foregoing rates are the market rates that the majority of accounting and financial advisory firms with GMCO's level of expertise, charge clients for such services.

Summary of Services Rendered

8. The names of the members and associates of GMCO who have rendered professional services in these cases during the Interim Period, and the paraprofessionals of

GMCO who provided services to these accountants during the Interim Period, are set forth in the attached Exhibit “A”.

9. GMCO, by and through such persons, has prepared and assisted in the preparation of various motions and orders submitted to the Court for consideration, advised the Chapter 7 Trustee on a regular basis with respect to various matters in connection with the Debtors’ bankruptcy cases, and performed all necessary professional services which are described and narrated in detail below. GMCO’s efforts have been extensive due to the size and complexity of the Debtors’ bankruptcy cases.

Summary of Services by Project

10. The services rendered by GMCO during the Interim Period can be grouped into the categories set forth below. GMCO attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit “A”. Exhibit “A” identifies the accountants and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

A. Case Administration and Background

11. Reviewed appointment documents, bankruptcy schedules and docket items, and reviewed the status of various items for case progress.

Fees: \$4,657.00; Hours: 8.2

B. Insurance and Bank Accounts

12. Prepared an inventory of Debtor bank accounts and statements.
13. Assisted with insurance run off claims determination.
14. Obtained an understanding of the cash management system.
15. Reviewed bank account activity post conversion.
16. Assisted with worker's compensation audit and inquiries.

Fees: \$10,492.50; Hours: 18.3

C. Employee Related Issues and W-2s

17. Reviewed for filing of forms 5500 for health and welfare plans.
18. Responded to inquiries from or relating to former employees regarding employee related issues and benefits.
19. Followed up on status of payroll tax return filings for year 2023.
20. Prepared 1099s.

Fees: \$2,575.00; Hours: 4.8

D. Fee Applications

21. Prepared first interim application.

Fees: \$5,376.50; Hours: 8.3

E. Litigation Support

22. Replied to counsel requests re: shipper litigation.
23. Replied to requests and assisted with mediation support to ASK Financial re: preference litigation matters.

Fees: \$18,542.50; Hours: 31.2

F. Preference and Fraudulent Transfers

24. Monitored all preference matters on an ongoing basis that included a reconciliation of open adversary cases, settlement agreements, and collections.

Fees: \$12,183.00; Hours: 28.2

G. Accounting

25. Reviewed numerous accounting and finance document data uploads provided for the Debtors.
26. Obtained and reviewed the Debtors' trial balances as of the most recent fiscal year end and as of the conversion date.
27. Reviewed unpaid invoices for records storage, clean up, escrow balances and retainers for amounts due, refunds due, and/or termination of services.
28. Reviewed accounting subsidiary systems for reconciliation to the general ledger.

Fees: \$9,824.50; Hours: 16.9

H. Records-Inventory and Access

29. Reviewed inventory of records held at Iron Mountain.
30. Reviewed and downloaded Debtor records from Sharepoint.
31. Coordinated backup of records and emails with CommVault.
32. Assisted with MS 365 access and recovery of email PST files.
33. Obtained computer backups of other Debtor financial records on data drives.
34. Assisted with access to electronic records and emails by counsel and ASK Financial for litigation purposes.

35. Assisted with issues and questions regarding continued access and preservation of records and systems.

36. Assisted and coordinated requests re: certain destruction of records.

Fees: \$24,288.50; Hours: 43.2

I. Tax Preparation and Services

37. Review analysis of the value of net operating losses.

38. Reviewed prior years' income tax returns and consolidation structure of entities.

39. Coordinated with third party GTM for their preparation of income tax returns for year 2022.

40. Determined requirements for Canadian entities' filings for years 2022 and 2023.

41. File income tax extension for 2024.

42. Reviewed for status and filings for franchise and sales taxes.

43. Reviewed miscellaneous tax notices.

Fees: \$22,490.00; Hours: 38.9

J. Asset Analysis and Recovery

44. Reviewed for unused retainers and other assets per close out memo.

45. Assisted Trustee with documentation for remnant stock sale (IRS).

46. Reviewed sales documents and termination notice for Loop Road property.

47. Researched for any potential unclaimed assets and escheated monies.

Fees: \$5,988.00; Hours: 11.1

K. Pension Plans

48. Downloaded and reviewed Form 5500 filings for the pension plan for prior years.

49. Followed up on status of 2023 pension plan audit, 5500 filing, and termination of plan with the plan administrator.

50. Replied to former employee inquiries regarding pension plan status.

Fees: \$3,874.00; Hours: 7.3

51. The nature of work performed by these persons is fully set forth in Exhibit “A” attached hereto. These are GMCO’s normal hourly rates for work of this character. The reasonable value of the services rendered by GMCO for the Chapter 7 Trustee during the Interim Period is \$120,741.50.

52. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by GMCO is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code. Moreover, GMCO has reviewed the requirements of Del. Bankr. LR 2016-1 and believes that this Application complies with such Rule.

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WHEREFORE, GMCO respectfully requests that, for the period April 7, 2023 through April 30, 2025, an interim allowance be made to GMCO for compensation in the amount of \$120,741.50, and actual and necessary expenses in the amount of \$3,759.76 for a total allowance of \$124,501.26; that payment of such allowed amounts be authorized on an interim basis; and for such other and further relief as this Court may deem just and proper.

Dated: May 7, 2025

GIULIANO, MILLER & COMPANY, LLC

/s/ Donna M. Miller

Donna M. Miller, Manager

2301 E. Evesham Road

Pavilion 800, Suite 210

Voorhees, NJ 08041

Telephone: (856) 767-3000

Facsimile: (856) 767-3500

Counsel to Alfred T. Giuliano, Chapter 7 Trustee

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CERTIFICATION

Donna M. Miller, after being duly sworn according to law, deposes and says:

- a) I am a manager with the applicant accounting firm Giuliano, Miller & Company, LLC.
- b) I am familiar with many of the services rendered by Giuliano, Miller & Company, LLC as accountants and financial advisors to the Chapter 7 Trustee, Alfred T. Giuliano.
- c) I have reviewed the foregoing Application, and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del. Bankr. LR 2016-1 and submit that the Application substantially complies with such rule.

/s/ Donna M. Miller

Donna M. Miller

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